



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

MAR 10 2009

Re: **Montour House, 401 West Main Street, Montour Falls, New York**
Project Number: **22380**

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you and for meeting with me in Washington on December 23, 2008, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the revisions to the project proposed in your letter dated January 9, 2009, and shown in drawings accompanying it, I have determined that the rehabilitation of the Montour House is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 9 and 10 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on December 12, 2008, by Technical Preservation Services (TPS) is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built in 1853, the Montour House is located in the Montour Falls Historic District, and was certified as contributing to the significance of the district on September 22, 2003. The in-progress rehabilitation of the "certified historic structure" was found not to meet the Standards for Rehabilitation owing to changes to the interior, principally the modification of the floor plan on the second and third floors and the removal of portions of the third floor ceiling to create two-story spaces.

The newly revised second floor plan submitted after our appeal hearing addresses the concerns expressed by TPS in the denial letter regarding the loss of the public corridors, and the discussions we had at the appeal meeting. I have determined that the revised plan for the second floor preserves the character defining features of the second floor corridors, namely the staircase, the offset cross configuration, and the inset porches that terminate the corridors at the north and east ends. Accordingly, I find that the revised second floor plan meets the Standards and therefore modifications to the second floor are not a factor in my decision.

The newly revised third floor plan addresses some, but not all, of the concerns expressed by TPS in the denial letter, which included the loss of the historic corridor, the subdivision of the large assembly space, and the removal of sections of the ceilings to create loft-like units with mezzanines in the attic. The historic corridor on the third floor was a service corridor in the rear wing that I have determined is not a

significant-character defining feature. Accordingly, I find that its truncation as shown in the revised plans does not violate the Standards and therefore is not a factor in my decision.

I have also determined that subdividing the assembly space and opening sections of the third floor ceiling, for access to new mezzanines in the attic space above, to be acceptable in concept. However, while I find the conceptual design acceptable, I further find that there is insufficient detail in the revised plans to determine if the completed work will comply with Standards 9 and 10. Standard 9 states, "New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment." Standard 10 states, "New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired."

While the project as presented cannot be approved, I have further determined that the project can be brought into conformance with the Standards, and thereby achieve the requested certification, if the conditions described below are met. The assembly space has simple architectural detailing and a utilitarian appearance and retains integrity of its historic materials. Thus, any new work must be carefully designed to preserve the historic features, and be clearly differentiated from the old. For instance, the west unit retains approximately one-third of the assembly space. The curved wall in the west unit is a contemporary element that clearly demarcates the historic assembly space from the new construction, but it must be detailed so that it does not replicate historic features such as moldings, paneling, or door surrounds. Similarly, the new stairs to the attic mezzanine must be contemporary, not historical. And, the trim around the new ceiling openings and the mezzanine railings must be modern. The attic space was historically unfinished space and should retain that appearance to the maximum extent possible, but any new construction in the attic should be contemporary, not historical. The other units on the third floor should be treated in the same manner. If met, these conditions would allow the project to be certified as meeting the minimum requirements for certification established by law.

If you choose to revise the project to meet the conditions described above, you may secure certification of the rehabilitation by submitting an amendment to the Part 2 application describing the revisions to Technical Preservation Services, National Park Service, Attention: _____, with a copy to the New York State Historic Preservation Office. Note that this project will not become a "certified rehabilitation" eligible for the tax incentives until it is completed and so designated.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-NY
IRS